

## Request For Preliminary Worker Classification Assessment Or Audit Lead Referral

### Purpose

This form may be used by a worker who believes that he/she is misclassified as an independent contractor, or to request the Employment Development Department (EDD) to conduct an audit of a firm. Please indicate the action you wish EDD to take by checking one of the boxes below.

The form is designed to cover many work activities. Some of the questions may not apply to you. You should answer all of the questions or mark them "UNKNOWN" or "DOES NOT APPLY." If additional space is needed, please attach another sheet.

If you require assistance in the completion of this form, contact the nearest Employment Tax Customer Service Office of EDD listed in your telephone directory, or call (916) 464-2500.

Upon completion, return to:

**STATE OF CALIFORNIA  
EMPLOYMENT DEVELOPMENT DEPARTMENT  
FACD – CENTRAL OPERATIONS, MIC 94  
10969 TRADE CENTER DRIVE, SUITE 203  
RANCHO CORDOVA, CA 95670-6140**

Check either the "OPINION" or "AUDIT LEAD" box:

### OPINION

☐ I am requesting an opinion on whether I am an employee or an independent contractor of the firm for which **I am currently working.**

This opinion is for your information and the firm will not be notified of EDD's opinion without your permission. However, it is EDD's practice to encourage employer voluntary compliance.

Sharing the opinion with the firm will assist the firm in meeting its obligations under the California Unemployment Insurance Code. May EDD supply the firm with a copy of the opinion?

Yes ☐

No ☐

If you checked "No," the firm will not be contacted. If you checked "Yes," EDD's notification to the firm will not include your name, address, social security number, or a copy of this form.

Our determination will not affect your future eligibility for employee related benefits such as California Unemployment Insurance and California Disability Insurance. If you file a claim for benefits, a separate determination will be made to determine your eligibility.

### AUDIT LEAD

☐ I am providing information to EDD as a potential employment tax audit lead. **I recognize that if EDD does conduct an audit, this form may be shared with the firm.**

The law provides that all documentation in the case file will be open to the firm being audited. **If you object to your name being disclosed to the firm, leave the worker identity portion of this form blank.** (Copies of any contracts you have with the firm or other documentation which you attach to the questionnaire should have your name, address, and social security number blacked out in order to allow your identity being disclosed.)

If you wish to remain anonymous and are also requesting an opinion, please submit two separate requests (Form DE 230) with the worker identification completed for the "Opinion" request and the worker identity blank for the "Audit Lead."

The information you provide will be forwarded to a local Employment Tax Area Audit Office.

NAME OF WORKER	NAME OF FIRM
SOCIAL SECURITY NUMBER	NAME OF OWNER
ADDRESS (CITY) (STATE) (ZIP CODE)	ADDRESS OF FIRM (CITY) (STATE) (ZIP CODE)
TELEPHONE NUMBER (AREA CODE)	TELEPHONE NUMBER (AREA CODE)

(Do not complete this information if you wish to remain anonymous.)

1. Are you currently working for this firm? ☐ Yes ☐ No
- a. Date you were hired: \_\_\_\_\_
- b. If you have been terminated, please provide the date and explain why you were terminated: \_\_\_\_\_
- 
- (If you are not currently working for this firm, no further information is necessary if you are requesting an opinion of your personal employment status because opinions are only provided to workers currently working with the firm. **Complete the remainder of the form only if you are submitting this as an audit lead or are currently working with the firm.**)
2. Provide a brief description of the firm's business (i.e., Drug Store, Farmer, Construction, etc.):
- 
- 
3. State your occupation, title and give a complete description of the services you provide:
- 
- 
4. Estimate the number of workers performing the same services as you for the firm: \_\_\_\_\_
5. How did you learn of the job (i.e., advertisement in newspaper, word of mouth, etc.):
- 
- 
6. What were the requirements for your position (i.e., previous experience, education, etc.):
- 
- 
7. Are your services performed under a written agreement or contract? ☐ Yes ☐ No  
If "Yes" please attach a copy.
8. If the agreement is not in writing, or the terms of the written agreement are not complied with in practice, describe the actual terms and conditions of the arrangement:
- 
- 
9. How is your pay calculated: ☐ Fixed Salary ☐ Commission ☐ Hourly Wage ☐ Other  
Amount: \$ \_\_\_\_\_ per month \$ \_\_\_\_\_ per hour  
If Other, please explain: \_\_\_\_\_
- a. Are you guaranteed a minimum pay? ☐ Yes ☐ No  
If "Yes", please state the minimum pay and frequency of the payment.
- 
10. Are you paid by ☐ cash or ☐ check?
- a. Are deductions made? ☐ Yes ☐ No  
If "Yes", what deductions are made? \_\_\_\_\_
11. If you performed services for the firm in the prior calendar year, did you receive a: ☐ Form 1099 ☐ Form W-2  
☐ Other If "Other", please explain: \_\_\_\_\_
12. Does the firm provide you with a pension program, bonuses, paid vacations, sick pay, etc.? ☐ Yes ☐ No  
If "Yes," explain: \_\_\_\_\_
-

13. Does the firm carry worker's compensation insurance on you? ☐ Yes ☐ No ☐ Unknown

14a. Can the firm discharge you at any time? ☐ Yes ☐ No

If "Yes", please explain: \_\_\_\_\_

b. Is any notice required? ☐ Yes ☐ No

If "Yes", please explain: \_\_\_\_\_

15a. Would you be liable to the firm if you quit before the job was complete? ☐ Yes ☐ No

If "Yes", please explain: \_\_\_\_\_

b. Would the firm be liable to you if the firm discharged you without notice or before the job was complete? ☐ Yes ☐ No

If "Yes", please explain: \_\_\_\_\_

16. Was it agreed or understood that you would perform the services personally? ☐ Yes ☐ No

If "No", please explain: \_\_\_\_\_

17. Do you have helpers? ☐ Yes ☐ No

If "Yes", answer questions 17a through 17f.

If "No", go to question 18.

a. Were the helpers hired by: ☐ You ☐ The firm

b. Who could discharge the helpers: ☐ You ☐ The firm

c. Who paid the helpers: ☐ You ☐ The firm

d. If you paid the helpers, did the firm reimburse you? ☐ Yes ☐ No

e. What services do the helpers perform?

\_\_\_\_\_

f. Are social security (FICA), state disability insurance (SDI), and income taxes withheld from the helpers wages?

☐ Yes ☐ No ☐ Unknown

If "Yes", who reports and pays these taxes? \_\_\_\_\_

18. Does the firm allow you to provide services for other firms during the same time periods services are performed for the firm? ☐ Yes ☐ No ☐ Unknown

If "Yes", answer questions 18a through 18d.

If "No" or "Unknown," go to question 19.

a. What percent of your total working time do you spend working for other firms? \_\_\_\_\_

b. What percent of your total income is earned from other firms? \_\_\_\_\_

c. Describe any services you performed for other firms? \_\_\_\_\_

d. Are you required to give the firm first priority over your work for other firms? ☐ Yes ☐ No

- 19a. Do you provide any tools or equipment needed to perform services for the firm? ☐ Yes ☐ No  
If "Yes," describe the tools and equipment and their approximate value: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
- b. List any tools, equipment, and/or facilities furnished by the firm with their approximate value: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
- 20a. Do you incur any expenses which you pay in connection with the services you perform for the firm?  
Please discuss: \_\_\_\_\_  
\_\_\_\_\_
- b. Are you reimbursed by the firm for any expenses? ☐ Yes ☐ No  
If "Yes," describe those expenses and the amounts reimbursed: \_\_\_\_\_  
\_\_\_\_\_
21. Do you perform services for the firm under: ☐ Your business name ☐ The firm's name
22. Do you advertise or maintain a business listing in the telephone directory, a trade journal, etc.? ☐ Yes ☐ No
23. Do you hold yourself out to the public as available to provide services of this nature? ☐ Yes ☐ No  
If "Yes," please explain: \_\_\_\_\_  
\_\_\_\_\_
24. Do you have an office or shop of your own? ☐ Yes ☐ No  
If "Yes," where (i.e., was the office in your home or was it rented office space?): \_\_\_\_\_  
\_\_\_\_\_
25. Is a license or certificate required to perform the services you perform for the firm? ☐ Yes ☐ No  
If "Yes," do you possess such a license or certificate? ☐ Yes ☐ No  
a. By whom is the license issued (State type and number): \_\_\_\_\_  
\_\_\_\_\_  
b. Who paid the license fee? \_\_\_\_\_
26. How does the firm engage your services: ☐ Full-time ☐ Part-time ☐ Particular job ☐ Indefinite period  
☐ Other, please explain: \_\_\_\_\_
27. Does the firm require you to perform your services during a scheduled time? ☐ Yes ☐ No  
If "Yes," please explain: \_\_\_\_\_  
\_\_\_\_\_
28. Were you given training by the firm? ☐ Yes ☐ No  
If "Yes," what kind, how often, and who paid for the training expenses: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

29. Are you required to follow daily, weekly, etc., routines or schedules established by the firm? ☐ Yes ☐ No  
If "Yes," please describe: \_\_\_\_\_
30. Does the firm give you instructions on how to perform your services? ☐ Yes ☐ No  
If "Yes," explain the nature of the instructions: \_\_\_\_\_
31. Can the firm change the methods you use in performing your services, or otherwise direct you as to how to perform your work? ☐ Yes ☐ No  
Explain your answer: \_\_\_\_\_
32. Are you required to report to the firm or its representative on the status or progress of your services for the firm? ☐ Yes ☐ No  
If "Yes," how often? \_\_\_\_\_
- a. For what purpose? \_\_\_\_\_
- b. In what manner (in person, in writing, by telephone, time record, etc.) \_\_\_\_\_
- Please attach copies of report forms used in reporting to the firm.
33. If you do not produce or accept a certain amount of work regularly, will the firm terminate your services?  
☐ Yes ☐ No  
If "Yes," please explain: \_\_\_\_\_
34. How do you normally report earnings for income tax purposes? ☐ Wages ☐ Self-employment income
35. Could you in any way incur a financial loss from those services which you perform for the firm? ☐ Yes ☐ No  
If "Yes", please explain: \_\_\_\_\_
36. Has any other governmental agency ruled on the employment status of services performed by you for this firm?  
☐ Yes ☐ No  
If "Yes," please attach a copy of the ruling and explain: \_\_\_\_\_